

2019

CERTIFICATE

To the Clerk of , State of Kansas
We, the undersigned, officers of

City of Ramona, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit : 2019		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	92,123	20,951
Debt Service	10-113			
Library	12-1220			
Sewer		8	53,266	9,630
Special Highway		9	49,723	
Totals		XXXXXX	195,112	30,581
Budget Summary		10		
Neighborhood Revitalization				
				County Clerk's Use Only
				284,379
				Nov 1, 2018 Total
				Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

30,581
NO

Assisted by:
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August 17, 2018

[Signature]
County Clerk

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Governing Body

No assurance is provided.

City of Ramona, Kansas

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 30,048
2. Library levy in 2018 budget	- \$ 0
Other tax entity levy in 2018 budget	- \$ 0
3. Net tax levy	\$ 30,048

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 0
5. Increase in personal property for 2018 :	
5a. Personal property 2018	+ 1,175
5b. Personal property 2017	- 460
5c. Increase in personal property (5a minus 5b)	+ 715 (Use Only if > 0)
6. Valuation of annexed territory for 2018 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2018 :	+ 337
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	1,052
11. Total estimated valuation July 1, 2018	284,379
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0037
13. Percentage adjustment increase (12 times 3)	+ \$ 112
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40% ✓
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 421
16. Total Percentage Adjustments	\$ 533

No assurance is provided.

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2019 budget:		+	<u>0</u>	
Law enforcement expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased law enforcement expenses in 2019 budget:			<u>0</u>	
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2019 budget:		+	<u>0</u>	
Fire protection expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget:			<u>0</u>	
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2019 budget:		+	<u>0</u>	
Emergency medical expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:			<u>0</u>	
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments			<u>0</u>	

No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		<u>30,581</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	0
CPI Adjustment of 0.014	0
Average Tax Levy Adjusted by CPI	0

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **No**

Other Tests - Loss Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	421
2019 Mill Rate (Less Mills for other Governmental Units)	<u> </u>

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>421</u>

Exemption from Election Requirement **No**

No assurance is provided.

City of Ramona, Kansas

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	19,603	3,461	56	44	0	14
Debt Service						
Library						
Sewer	10,445	1,844	30	24	0	8
TOTAL	30,048	5,305	86	68	0	22

County Treas Motor Vehicle Estimate 5,305

County Treas Recreational Vehicle Estimate 86

County Treas 16/20M Vehicle Estimate 68

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 22

Motor Vehicle Factor 0.17655

Recreational Vehicle Factor 0.00286

16/20 Vehicle Factor 0.00226

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00073

No assurance is provided.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Project	8/1/1998	9/1/2018	5.75	75,000	6,000	3/1, 9/1	3/1	345	6,000	0	0
Total G.O. Bonds					6,000			345	6,000	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					6,000			345	6,000	0	0

No assurance is provided.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Ramona, Kansas

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	36,516	48,528	48,932
Receipts:			
Ad Valorem Tax	17,686	19,603	XXXXXXXXXXXXXXXXXX
Delinquent Tax	898	500	500
Motor Vehicle Tax	3,016	2,578	3,461
Recreational Vehicle Tax	81	69	56
16/20M Vehicle Tax	43	50	44
Commercial Vehicle Tax	0	0	0
Watercraft Tax	9	14	14
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	9,867	10,000	10,000
Franchise Tax	2,669	2,500	2,500
Connecting Links	146	140	140
Reimbursed Expense	317	0	0
July 4th Donations & Attraction Income	4,370	5,000	5,000
Municipal Court Fines	1,500	500	500
In Lieu of Tax (IRD)			
Interest on Idle Funds	86	25	25
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	40,691	40,979	22,240
Resources Available:	77,207	89,507	71,172
Expenditures:			
Contracted Services	0	0	1,500
Lights - Park/City Hall	1,206	1,200	2,000
Lights - Street	4,147	4,500	4,500
Christmas lights	0	500	500
Insurance	2,213	3,450	3,600
Wages	5,881	6,000	7,000
Office Sup; Copy/Pho/Web	913	1,000	2,000
Capital Outlay	0	6,000	6,000
Land	0	2,000	0
Maintenance Supply	1,076	1,000	2,000
Fuel	460	600	1,000
Mileage	156	200	200
County Waste Assessment	0	200	200
Rural Water District	534	650	650
IRS	1,126	1,200	1,200
Equipment Repair	272	500	1,000
Budget Prep	900	900	900
Legal	1,807	2,000	2,500
Publishing	1,409	1,400	1,400
Postage	241	500	600
Atmos Energy	798	1,000	1,500
July 4th Expenses	4,689	5,000	5,000
Clean Up Event	250	400	800
Roof City Hall	0	0	7,000
Property Taxes	146	50	50
Ordinance enforcement	0	0	500
Checks	135	0	0
Cash Forward (2019 column)			38,198
Miscellaneous	320	325	325
Does miscellaneous exceed 10% of Total			
Total Expenditures	28,679	40,575	92,123
Unencumbered Cash Balance Dec 31	48,528	48,932	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	75,229	80,365	92,123
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			92,123
Tax Required			20,951
Delinquent Comp Rate:			0.0%
Amount of 2018 Ad Valorem Tax			20,951

No assurance is provided.

City of Ramona, Kansas

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	21,450	25,935	34,830
Receipts:			
Ad Valorem Tax	9,424	10,445	xxxxxxxxxxxx
Delinquent Tax	475	100	100
Motor Vehicle Tax	1,607	1,373	1,844
Recreational Vehicle Tax	45	37	30
16/20M Vehicle Tax	23	27	24
Commercial Vehicle Tax	0	0	0
Watercraft Tax	5	8	8
Sewer Fees	4,872	6,800	6,800
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	16,451	18,790	8,806
Resources Available:	37,901	44,725	43,636
Expenditures:			
Wages	1,815	1,500	1,500
Contracted services	0	0	825
Maintenance supply	0	0	1,000
Office Supplies	393	450	450
Postage	239	350	350
Permits	185	250	250
Bond Payment	6,691	6,345	0
Electrical	847	1,000	1,500
Sewer Cleaning	1,796	0	10,000
			37,391
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	11,966	9,895	53,266
Unencumbered Cash Balance Dec 31	25,935	34,830	xxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	41,451	46,681	53,266
		Non-Appropriated Balance	
		Total Expenditures/Non-Appr Balance	53,266
		Tax Required	9,630
Delinquent Comp Rate:		0.0%	0
Amount of 2018 Ad Valorem Tax			9,630

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditures/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
Amount of 2018 Ad Valorem Tax			0

No assurance is provided.

City of Ramona, Kansas

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	35,860	40,633	44,873
Receipts:			
State of Kansas Gas Tax	4,773	4,840	4,850
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,773	4,840	4,850
Resources Available:	40,633	45,473	49,723
Expenditures:			
Gravel	0	600	600
Cash Forward (2019 column)			49,123
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	600	49,723
Unencumbered Cash Balance Dec 31	40,633	44,873	0
2017/2018/2019 Budget Authority Amount	39,935	44,920	49,723

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

No assurance is provided.

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Ramona, Kansas

will meet on August 13, 2018 at 7:00 PM at Ramona City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Ramona City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	28,679	73.673	40,575	73.673	92,123	20,951	73.673
Debt Service							
Library							
Sewer	11,966	39.256	9,895	39.255	53,266	9,630	33.863
Special Highway			600		49,723		
Totals	40,645	112.929	51,070	112.928	195,112	30,581	107.536
Less: Transfers	0		0		0		
Net Expenditure	40,645		51,070		195,112		
Total Tax Levied	30,836		30,048		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	273,057		266,083		284,379		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	28,000	12,000	6,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	28,000	12,000	6,000

*Tax rates are expressed in mills

Jessica Gilbert

City Official Title: City Clerk

No assurance is provided.

Page No.

10

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 12, 2018, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.

First published July 18, 2018, in the Marion County Record, Marion, Kansas (1 time)

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BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limit of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authori- ty for Ex- penditures	Amount of 2018 Ad Valorem Tax*	Estimate Tax Rate*
General	28,000	73.673	40,575	73.673	92,123	20,851	73.673
Services	11,000	39.256	9,895	39.255	53,266	9,850	33.863
Highway			600		49,723		
Total	40,000	112.929	51,070	112.928	195,112	30,581	110.736
Less transfers	0		0		0		
Net Expenditure	40,000		51,070		195,112		
Total Tax Levied	30,856		30,048				
Assessed Valuation	273,057		266,083		284,379		

Outstanding indebtedness, January 1,

	2016	2017	2018
G.O. Bonds	28,000	12,000	6,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	28,000	12,000	6,000

*Tax rates are expressed in mills

Jessica Gilbert
City Official Title: City Clerk

M-43-3071